



STATE BOARD OF EQUALIZATION

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Executive Secretary
No. 81/98

August 24, 1981

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 13

Following are brief summaries of selected proposed property tax bills and amendments introduced by the Legislature which relate to assessment practices or Revenue and Taxation law.

AB 20

Author: Assemblyman Lockyer
Action: Signed by the Governor
Date: July 21, 1981

This legislation cancels all interest and penalties on supplemental unsecured property tax levies if paid by December 31, 1981. This provision applies to those supplemental billings resulting from the California Supreme Court decision on the rate applicable to the 1978-79 unsecured assessment roll. See letter to assessors 81/85.

AB 81

Author: Assemblyman Dennis Brown, et al.
Action: Amended in Senate
Date: August 10, 1981
Affected Reference: Amends Sections 214.4, 251, and 255; adds Sections 207, 214.11, 257, and 257.1 to the Revenue and Taxation Code

This legislation would establish the "religious property" exemption. Those properties granted the "religious exemption" would not be required to file exemption applications annually; rather they will be required to return to the assessor's office a card designating no change in the religious activity.

This bill would provide that property owned and operated by a non-profit organization, otherwise qualifying for the so-called welfare exemption, shall be deemed to be exclusively used for hospital purposes so long as the property is exclusively used to meet the needs of hospitals, as specified.

AB 151

Author: Assemblyman Deddeh
Action: Amended in Senate
Date: August 10, 1981

AB 151 (Continued)

Affected Reference: Adds Section 12463.2 to the Government Code; adds Sections 2237.2, 2237.3, and 2237.4 to the Revenue and Taxation Code

This legislation would make mandatory annual reporting to the State Controller all tax rate increments over the 1 percent authorized by Proposition 13. The initiative authorized the inclusion in the total property tax rate in excess of 1 percent for voter-approved debt service if adopted prior to June 30, 1978.

AB 152

Author: Assemblyman Deddeh

Action: Amended in Senate

Date: August 13, 1981

Affected Reference: Amends Sections 62, 63, 64, 65, 65.1, 481, 482, 482.1, 483, 531.2, 2188.7, and 4675; adds Sections 480.1, 480, and 480.2 to the Revenue and Taxation Code - Urgency Statute

This measure would make various substantive and technical changes to the statutory provisions relating to change in ownership under Article XIII A of the California Constitution. This bill would also reorganize and make various substantive and technical changes to the provisions to taxpayer (individual and legal entity) reporting of changes in ownership.

AB 1400

Author: Assemblyman Cortese, et al.

Action: Amended in Senate

Date: August 12, 1981

Affected Reference: Various sections of various codes

This measure would provide a procedure for owners of mobilehomes which have or will become subject to the property tax because their vehicle license fees have been delinquent for 120 days or more to petition to have their mobilehomes reinstated to the Vehicle License Fee on the grounds the failure to have timely paid the fee was due to good cause.

SB 241

Author: Senator Beverly

Action: Enrolled

Affected Reference: Various sections of various codes

This is a "housekeeping" bill sponsored by the State Board of Equalization to correct a number of technical and minor substantive inconsistencies, errors and problems in the law relative to property taxation including Williamson Act properties; filings by Redevelopment Agencies;

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SB 241 (Continued)

property tax relief claims for homeowners; reporting of tangible personal property for the 1967-68 fiscal year; interest rate for business inventory exemption assessments; correction of assessor's errors; exemption of public schools property.

This bill would also permit the assessor to assess property to a new owner when the property changes hands after the lien date.

SB 462

Author: Senator Johnson

Action: Amended in Assembly

Date: August 17, 1981

Affected Reference: Amends Sections 38905 and 38907; adds Section 38303.5 to the Revenue and Taxation Code

This measure would alter the method used by the State Board of Equalization to compute the Timber Reserve Fund tax rate so that the 1981 administrative costs of the Board and the State Forester will not be recovered, and will be absorbed by the counties rather than paid by timber owners.

SB 836

Author: Senator Boatwright

Action: Amended in Assembly

Date: August 13, 1981

Affected Reference: Adds Section 51282.1 to the Government Code

This bill would liberalize the circumstances under which a Williamson Act open-space contract may be cancelled.

SCA 19

Author: Senator Marz Garcia, et al.

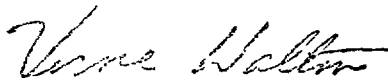
Action: Amended in Senate

Date: August 18, 1981

Affected Reference: Adds Section 5.6 to Article XIII of the Constitution

This measure would exempt all land within the jurisdiction of a public agency which has imposed a moratorium on the development of land from all taxes, fees, and assessments until the moratorium is removed.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure